

Community Corrections Grants - Accounting

County Auditor's Fall Conference
2016

INTRODUCTION

- ▶ Grant Fund
- ▶ Project Income Fund - Fund 1122
- ▶ Community Transitions Program - Fund 1123

- ▶ Guidance Provided
 - ▶ January 2010 County Bulletin
 - ▶ *All Community Corrections program grants shall be accounted for in separate fund maintained by the County Auditor, who shall act a fiscal officer for the grant. Any project income generated by the program should be placed into a separate fund and not comingled with the grant fund. Per IC 11-12-2-2(f) appropriation is necessary.*

GRANTS

- ▶ Awarded on a fiscal year of July 1 through June 30
- ▶ Approved Grant Budget is included in the Grant Agreement
 - ▶ Make a copy of the grant agreement and all attachments
 - ▶ Set up a grant folder
- ▶ Unspent balance in the grant fund could be returned to the State at the end of the grant year.
- ▶ Transfers of appropriations or additional appropriations must also be approved by IDOC. There would be written approval on any budget changes.

PROJECT INCOME

- ▶ Community Corrections Advisory Board establishes the participation - user fee
- ▶ Home Detention Fees are also established by the Advisory Board
- ▶ Approved Grant Budget for Project Income
- ▶ Balance in Project Income Fund stays at county
- ▶ Other user fees - offsetting cost of programs
 - ▶ Drug Testing Fees
 - ▶ Class/Education fees
 - ▶ Treatment fees

INCREASED GRANT FUNDING

- ▶ Community Corrections IC 11-12-2
 - ▶ Adult
 - ▶ Juvenile - in 2016-2017 being tracked separately from Adult
- ▶ Probation IC 35-38-2
- ▶ Prosecutor Diversion Program IC 33-37-8
- ▶ Court Recidivism
 - ▶ Alcohol and Drug Services IC 12-23-14
 - ▶ Problem Solving Courts IC 33-23-16
 - ▶ **Each approved project will need a separate grant fund.**

NEW FUNDING AND PROJECT INCOME

- ▶ PARTICIPATION - USER FEES
 - ▶ The fees established for Probation and Diversion Program are set by statute and statute directs the deposit of those fees into the Adult or Juvenile Supplemental Probation fund or the County User Fee Fund.
 - ▶ The fees established for Alcohol/Drug Services Court or a Problem Solving Court are set by the court and statute directs those fees be deposited into a the appropriate User Fee fund.

THESE FEES ARE NOT PROJECT INCOME FOR THE GRANT

GRANT PAYMENTS

- ▶ Payments are made in advance
- ▶ First payment - July
 - ▶ 25% of the total grant awarded
 - ▶ 1/12th of the remaining 75% of the grant
- ▶ Monthly payments for months 2-12 (August through June)
 - ▶ 1/12th of the remaining 75% of the grant

- ▶ The total grant is allocated to specific projects
- ▶ This is not a Federal Grant

ACCOUNTING FOR THE GRANT

- ▶ Our Example
 - ▶ We have received a grant award notification/ grant agreement document. The document states that our county had been awarded a \$575,964 grant and of that amount \$358,664 goes to Adult Community Corrections, 0 is awarded for Juvenile Community Corrections, \$61,500 is awarded for the Diversion Program, \$61,500 is also awarded for the Probation program and \$94,300 is awarded for Court Recidivism. We will receive 25% advance of the grant in July along with the July monthly payment. Budgets for each of these projects is attached to the grant agreement.

ACCOUNTING FOR THE GRANT

GRANT	575,964	
Adult Community Corrections	358,664	62%
Prosecutor Diversion Program	61,500	11%
Probation	61,500	11%
Court Recidivism	94,300	16%
TOTAL	575,964	

ACCOUNTING FOR THE GRANT -Cont.

FIRST PAYMENT	179,989	
Adult Community Corrections	112,083	62%
Prosecutor Diversion Program	19,219	11%
Probation	19,219	11%
Court Recidivism	24,469	16%
TOTAL	179,989	

ACCOUNTING FOR THE GRANT - Cont.

Monthly Payment	35,998	
Adult Community Corrections	22,417	62%
Prosecutor Diversion	3,844	11%
Probation	3,844	11%
Court Recidivism	5,894	16%
TOTAL	35,998	

PROJECT INCOME

- ▶ Fund 1122 - Community Corrections
 - ▶ Community Corrections participation User Fees
 - ▶ Home Detention user fees
 - ▶ Testing, Education or Treatment user fees
- ▶ Approved Grant Budget
- ▶ Requires appropriation
- ▶ Included on monthly reports to state

PROJECT INCOME - INCREASED FUNDING

- ▶ Participation - user fees will not be posted to the Project Income fund
- ▶ If fees need to be posted to project income, you will need a separate fund for each project income to track, receipts, disbursements and balances in the project income funds by grant.
- ▶ The project directors for each grant at the county level, will need to provide you with a report of collections that designates where the collection of fees should be posted.
- ▶ The monthly reports require reporting that includes reporting on project income received as well as the amount disbursed.